

# Form CT-1120 EXT

## Application for Extension of Time to File Corporation Business Tax Return

# 2008

Complete this form in blue or black ink only. See instructions on reverse.

Enter income year beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_

<b>Taxpayer</b>  Please type or print.	Corporation name	<b>CT Tax Registration Number</b>  <b>DRS use only</b> - - 20  <b>Federal Employer ID Number (FEIN)</b>
	Number and street PO Box	
	City or town State ZIP code	

### Request for a Six-Month Extension to File Form CT-1120, Form CT-1120CR, or Form CT-1120U

Each corporation **must** submit payment of any tax due or believed to be due with this application for an extension of time to file, whether or not an application for federal extension has been approved. See instructions on reverse.

I request a **six-month extension** of time, to **October 1, 2009**, to file a Connecticut Corporation Business Tax Return for calendar year 2008 or until \_\_\_\_\_ for fiscal year ending \_\_\_\_\_.

A federal extension has been requested on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2008, or for fiscal year beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_. ☐ Yes ☐ No

If **No**, the reason for the Connecticut extension is \_\_\_\_\_

Are you filing a **Form CT-1120CR**? ☐ Yes ☐ No

Are you filing a **Form CT-1120U**? ☐ Yes ☐ No

### Tentative Return

1.	Tentative amount of tax due for this income year: Minimum Tax \$250 .....	1.		00
2.	Reserved for future use .....	2.		
3.	Enter amount from Line 1. Include tax credit recapture, if applicable. ....	3.		00
4.	Multiply Line 3 by 30% (.30).....	4.		00
5.	Multiply the number of companies included by \$250. ....	5.		00
6.	Enter the greater of Line 4 or Line 5. ....	6.		00
7.	Tax credit limitation: Subtract Line 6 from Line 3. ....	7.		00
8.	Tax credits: <b>Do not exceed amount on Line 7.</b> .....	8.		00
9.	Balance of tax payable: Subtract Line 8 from Line 3. ....	9.		00
10.	Payment(s) of estimated tax .....	10.		00
11.	Overpayment from prior year .....	11.		00
12.	Total payments: Add Line 10 and Line 11. ....	12.		00
13.	<b>Balance due with this return:</b> Subtract Line 12 from Line 9.....	13.		00

Make check payable to: **Commissioner of Revenue Services**. Write the corporation's Connecticut Tax Registration Number and "2008 Form CT-1120 EXT" on the check. Attach check to return with paper clip. Do not staple.

Mail to: **Department of Revenue Services**  
**State of Connecticut**  
**PO Box 2974**  
**Hartford CT 06104-2974**

**If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.**

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records.	Corporate officer's name ( <i>print</i> )		Corporate officer's signature		Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No See instructions.  Preparer's SSN or PTIN  Telephone number
	Title		Telephone number ( )			
	Paid preparer's name ( <i>print</i> )		Paid preparer's signature		Date	
	Firm's name and address		FEIN			

## Form CT-1120 EXT Instructions

Complete this form in blue or black ink only. Use **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*, to request a six-month extension to file **Form CT-1120**, *Corporation Business Tax Return*, **Form CT-1120CR**, *Combined Corporation Business Tax Return*, or **Form CT-1120U**, *Unitary Corporation Business Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, was filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation may apply for a six-month extension to file the Connecticut corporation business tax return if there is reasonable cause for the request.

### To get a Connecticut filing extension the corporation MUST:

- Complete Form CT-1120 EXT in its entirety;
- File it by the first day of the fourth month following the close of the income year; **and**
- Pay the amount shown on front, Line 13.

Form CT-1120 EXT **only** extends the **time to file** the Connecticut corporation business tax return. Form CT-1120 EXT **does not extend the time to pay** the amount of tax due.

### When to File

File Form CT-1120 EXT on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return must be filed on or before the first day of the fourth month following the end of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

### Electronically File Form CT-1120 EXT

Form CT-1120 EXT can be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**. The **TSC** is an interactive tool that can be accessed through the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) for a free, fast, easy, and secure way to conduct business with DRS. Visit the DRS website to register and file electronically. If you file electronically you must also pay electronically.



### Payment Options

**Pay Electronically:** Visit the DRS **TSC** and follow the prompts to make a direct payment. Doing this, authorizes DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return anytime before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date above to avoid penalty and interest.

**Pay by Credit Card or Debit Card:** You may elect to pay your expected 2008 corporation business tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; **or**

- Visit: [www.officialpayments.com](http://www.officialpayments.com) and select Payment Center.

Your payment will be effective on the date you make the charge.

**Pay by Mail:** Make your check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2008 Form CT-1120 EXT" and the corporation's Connecticut Tax Registration Number on the front of the check. DRS may submit your check to your bank electronically.

Mail paper returns to:

Department of Revenue Services  
State of Connecticut  
PO Box 2974  
Hartford CT 06104-2974

### Interest and Penalty

Interest is assessed at 1% per month or fraction of a month on any underpayment of tax computed from the first day of the fourth month following the close of the income year. The penalty for underpayment of tax is 10% of the tax due or \$50, whichever is greater.

A taxpayer that has been granted a filing extension may avoid a late payment penalty if the outstanding balance due is 10% or less **and** is paid with the filing of the Connecticut corporation business tax return. If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

### Limit on Credits

The amount of tax credit(s) otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due under the corporation business tax prior to the application of tax credits.

### Minimum Tax

No tax credit allowed against the corporation business tax shall reduce a company's minimum tax to an amount less than \$250.

### Tax Credit Recapture

If the corporation is subject to recapture of tax credits, include the tax credit recapture amount in the total amount of tax due for the current income year.

### Special Instructions - Combined Tentative Corporation Business Tax Return

If two or more affiliated corporations electing to file a combined corporation business tax return apply for an extension, **Form CT-1120CC, Combined Return Consent**, **must** be attached to this Form CT-1120 EXT for the initial income year an affiliate is included. The election to file a combined corporation business tax return will require the filing of a combined corporation business tax return for five successive income years.

### Required Information

Enter the beginning and ending dates of the corporation's income year, corporate name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN).

### Signature

An officer of the corporation must sign this form.

### Paid Preparer Signature

A paid preparer must sign and date Form CT-1120 EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

### Others Who May Sign

Anyone (including attorneys, accountants, and enrolled agents) with a signed Power of Attorney may sign for the corporation in place of a corporate officer.